

**CASA OF SOLA, INC.**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2013**

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Retired:  
 Conrad O. Chapman, CPA\* 2006

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of  
 CASA of SoLA, Inc.  
 Lafayette, Louisiana

We have reviewed the accompanying statement of financial position of CASA of SoLA, Inc. (a nonprofit organization) as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

**Kolder, Champagne, Slaven & Company, LLC**  
 Certified Public Accountants

Abbeville, Louisiana  
 January 6, 2014

**CASA OF SOLA, INC.**

**STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2013**

**ASSETS**

Cash and Cash Equivalents	\$ 72,812
Accounts Receivable, Net	13,959
Land, Buildings and Equipment, net	<u>3,312</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 90,083</u></b>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Accounts Payable	\$ 759
Payroll Liabilities	<u>3,727</u>
Total Liabilities	<u>4,486</u>

**NET ASSETS**

Unrestricted	<u>85,597</u>
Total Net Assets	<u>85,597</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 90,083</u></b>
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**CASA OF SOLA, INC.**  
**STATEMENT OF ACTIVITIES**  
**JUNE 30, 2013**

**UNRESTRICTED NET ASSETS**

**REVENUES, GAINS AND PUBLIC SUPPORT**

Public Support:

Donations	\$ 8,005
Fundraising	<u>20,197</u>
Total Public Support	28,202

Fees and Grants from Governmental Agencies	175,255
Fees and Grants from Non-Governmental Agencies	13,000
Investment Income	<u>43</u>

Total Revenues, Gains and Public Support	<u>216,500</u>
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**EXPENSES AND LOSSES**

Program Services:

Court Appointed Special Advocates for Children	146,056
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Supporting Services:

Administrative and General	<u>62,446</u>
Total Expenses	<u>208,502</u>

<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	7,998
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<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>77,599</u>
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<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 85,597</u></u>
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CASA OF SOLA, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2013

	PROGRAM SERVICES		SUPPORT SERVICES		TOTAL
	COURT APPOINTED SPECIAL ADVOCATES FOR CHILDREN		ADMINISTRATIVE		
Compensation and Related Expenses					
Salaries	\$ 69,828		\$ 21,050		\$ 90,878
Employee Benefits					
Payroll Taxes	5,825		1,755		7,580
Medical Insurance	6,578		1,982		8,560
Retirement Expense	1,915		577		2,492
	84,146		25,364		109,510
Accounting and Legal	9,592		-		9,592
Advertising	3,149		-		3,149
Background Checks	1,244		-		1,244
Depreciation	-		880		880
Dues and Memberships	300		88		388
Equipment Rental and Maintenance	1,892		-		1,892
Fund Raising/Special Events	-		34,754		34,754
Information Technology	992		-		992
Insurance	8,344		-		8,344
Miscellaneous	460		615		1,075
Outside Services	6,875		-		6,875
Postage	2,119		-		2,119
Printing and Copying	2,143		-		2,143
Rent	12,716		-		12,716
Supplies	1,900		-		1,900
Telephone and Communication	2,425		-		2,425
Travel and Meetings	5,263		745		6,008
Volunteer Training	2,496		-		2,496
Totals	\$ 146,056		\$ 62,446		\$ 208,502

See Accountants' Review Report.

**CASA OF SOLA, INC.**

**STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2013**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Increase in Net Assets	<u>\$ 7,998</u>
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided By Operating Activities:	
Depreciation	880
Changes in Assets and Liabilities:	
Accounts Receivable	2,405
Accounts Payable	46
Payroll Liabilities	<u>667</u>
Total Adjustments	<u>3,998</u>
Net Cash Provided By Operating Activities	<u>11,996</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Property and Equipment	<u>(398)</u>
Net Cash Used In Investing Activities	<u>(398)</u>

<b>NET INCREASE IN CASH</b>	11,598
<b>CASH AT BEGINNING OF YEAR</b>	<u>61,214</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 72,812</u>

## CASA OF SOLA, INC.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

#### (A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of Operations** – CASA of SoLA, Inc. is a nonprofit corporation organized under the laws of Louisiana on July 1, 2010. The corporation was formed for the purpose of recruiting, training and supporting volunteer court appointed advocates to speak for the best interests of abused and neglected children in court. The Organization's mission is "to find each child a safe, nurturing, and permanent home." CASA of SoLA, Inc. serves the children of Acadia, Lafayette and Vermilion Parishes. A Board of Directors manages the operations of the Organization and those Directors receive no compensation for their services. The Organization is primarily funded through grants from various organizations and agencies as well as contributions from private foundations, corporations and individuals.

**Basis of Presentation** – The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**Basis of Accounting** – Assets, liabilities, revenues and expenses are recognized on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

**Contributions** – Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service.

**Income Taxes** – CASA of SoLA, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

**Property and Equipment** – Property and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Organization is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency.

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. The furniture and equipment are depreciated over five to seven years. Depreciation expense was \$880 for the year ended June 30, 2013.

**Compensated Absences** - Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.



**CASA OF SOLA, INC.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Cash and Cash Equivalents** – For the purposes of the Statement of Cash Flows, the organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2013.

**Federal Financial Awards** - Revenues for direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis, and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are referred to as Grants and Other Unrestricted Revenues and Support. Related contract receivables are referred to as accounts receivable in the statement of financial position.

**Donated Services** – The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. At June 30, 2013, there were no material donated services.

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Functional Allocation of Expenses** - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Advertising Costs** - The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the year ended June 30, 2013 was \$3,149.

**(B) ACCOUNTS RECEIVABLE**

At June 30, 2013 accounts receivable was comprised of the following:

Temporary Assistance to Needy Families (TANF)	<u>\$ 13,959</u>
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The Organization generally does not require collateral, and the majority of its receivables are unsecured. The carrying amount for accounts receivable approximates fair value.

**(C) PROPERTY AND EQUIPMENT**

The following is a summary of property and equipment and the corresponding accumulated depreciation for the year ended June 30, 2013:

Furniture and Equipment	\$ 5,409
Accumulated Depreciation	<u>(2,097)</u>
	<u>\$ 3,312</u>

**CASA OF SOLA, INC.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**(D) RETIREMENT PLAN**

Effective July 1, 2010, the Organization began offering participation in a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) to employees who meet predetermined eligibility requirements. The Organization will match up to 3 percent of eligible employees' compensation for the calendar year to a SIMPLE IRA. Retirement plan expense for the year ended June 30, 2013 was \$2,492.

**(E) FINANCIAL INSTRUMENTS**

Financial instruments which potentially subject the Organization to concentrations of credit risk include temporary cash investments. The Organization maintains its cash and invested funds in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2013, the Organization did not exceed the insured limits.

The fair value of CASA of SoLA, Inc.'s financial instruments are as follows:

Cash and short-term investments – The carrying amount approximates fair value because of the short maturities of these investments.

**(F) CONCENTRATION**

CASA of SoLA, Inc. received approximately eighty percent (80%) of its total revenue from the Louisiana Supreme Court through its Temporary Assistance to Needy Families program. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

**(G) RELATED PARTY TRANSACTIONS**

CASA of SoLA, Inc. paid \$9,592 for the fiscal year ending June 30, 2013 in accounting fees to a company that a board member of CASA of SoLA, Inc. is a partner.

**(H) INCOME TAXES**

CASA of SoLA, Inc. is a nonprofit organization exempt from Federal and State income taxes. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of June 30, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for years prior to 2009.

**(I) SUBSEQUENT EVENT**

Subsequent events were evaluated through January 6, 2014, which is the date the financial statements were available to be issued.

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors of  
 CASA of SoLA, Inc.  
 Lafayette, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of CASA of SoLA, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about CASA of SoLA, Inc. compliance with certain laws and regulations during the period ended June 30, 2013 included in the accompanying Louisiana Attestation Questionnaire. Management of CASA of SoLA, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

CASA of SoLA, Inc. federal award expenditures for all federal programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
<u>TANF</u>	FY 2012-2013	93.558	\$175,255

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

3. For the items selected in Procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 2, determine if the six disbursements are properly coded to the correct fund and general ledger account.

The six payments were properly coded to the correct fund and general ledger account.

5. For the items selected in Procedure 2, determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the proper authorities.

6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

#### Activities allowed or unallowed

We reviewed the previously listed disbursements for types of services allowed or not allowed. All disbursements appeared to be allowable.

#### Eligibility

The eligibility criteria did not pertain to this particular grant.

#### Reporting

Based on the criteria of this grant monthly reporting is required. We reviewed the monthly reimbursement request and verified that the information appeared appropriate.

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

There were no close-out's conducted during the fiscal year.

#### Open Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

Open meetings law does not apply to CASA of SoLA, Inc.

#### Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

CASA of SoLA, Inc. provided a copy of the budget provided for TANF. The budget specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

*Prior Comments and Recommendations*

10. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

All prior-year suggestions were resolved.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of CASA of SoLA, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***

Certified Public Accountants

Abbeville, Louisiana  
January 6, 2014

CASA of SoLA, Inc

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Agencies)

1/6/14 (Date Transmitted)  
Kolder, Champagne, Slaven & Co  
P.O. Box 1055  
Abbeville, LA 70511  
(Auditors)

In connection with your review of our financial statements as of 6/30/13 and for the period then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lla.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

Yes ☐ No ☐ N/A

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐

CASA of SoLA, Inc

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
President \_\_\_\_\_ Date \_\_\_\_\_

Courtney Larclos \_\_\_\_\_ Executive Director 1/6/14